



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
**APPLICATION FOR 10 PERCENT ELECTRICAL
ENERGY EXEMPTION FOR MANUFACTURING**

FORM
1749E-10
(REV. 9-2004)

PART A — GENERAL INFORMATION

Complete this application to apply for electrical energy direct pay authorization if your electrical energy costs exceed 10 percent of total production cost pursuant to 144.030.2(12), RSMo. This application should be completed for one calendar year. If approved and authorized, the exemption is issued for three years. **If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state.**

Mail completed application and direct questions to: **MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION AND COLLECTION, P.O. BOX 358, JEFFERSON CITY, MO 65105-0358** or call **(573) 751-2836**. (TDD 1-800-735-2966 or fax (573) 522-1160)

1. APPLICATION YEAR / ID NUMBERS

APPLICATION YEAR (CALENDAR YEAR ONLY)

TYPE OF APPLICATION

☐ NEW ☐ RENEWAL

MO. TAX ID NUMBER

FEIN

2. APPLICABLE BUSINESS LOCATION

BUSINESS TRADE NAME

BUSINESS PHONE (AREA CODE & NUMBER)

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STREET ADDRESS (DO NOT USE P.O. BOX OR RURAL ROUTE)

COUNTY

CITY

STATE

ZIP CODE

3. OWNER NAME AND ADDRESS

OWNER NAME

STREET OR ROUTE, P.O. BOX NUMBER

COUNTY

CITY

STATE

ZIP CODE

4. MAILING ADDRESS (Check one)

☐ BUSINESS ADDRESS ☐ OWNER ADDRESS ☐ OTHER (GIVE FULL ADDRESS BELOW)

STREET ADDRESS/P.O. BOX NUMBER

COUNTY

CITY

STATE

ZIP CODE

5. CONTACT PERSON (Attach Power of Attorney if not employed by applicant. Form 2827 can be obtained at www.dor.mo.gov/tax/forms)

NAME

TITLE

PHONE

6. TYPE OF EXEMPT ELECTRICAL ENERGY USAGE (Check one)

NOTE: You must submit an application for each process if you are claiming an exemption for more than one process.

PRIMARY: ☐ COMPOUNDING ☐ PROCESSING ☐ MANUFACTURING ☐ MINING ☐ PRODUCING

SECONDARY: ☐ FABRICATING ☐ PROCESSING

☐ MATERIAL RECOVERY PROCESSING PLANT

7. DESCRIPTION OF BUSINESS OPERATIONS AND PRODUCTS PRODUCED (attach additional sheet if needed)

ACCOUNT NUMBER(S)	PERCENTAGE TAXABLE	PERCENTAGE EXEMPT	DESCRIPTION OF ELECTRICAL USAGE

SECTION 1. TAXABLE EQUIPMENT LISTING (ATTACH ADDITIONAL LIST IF NEEDED)

List all taxable equipment, special metered or not, which can include all electricity for air conditioners, lights, refrigerators, heaters, other appliances and machines used in maintenance of living, office, plant, shop and/or warehouse facilities. Compute total watt hours by completing this section or attach your calculation of total taxable kilowatt hours.

DESCRIPTION OF EQUIPMENT	WATTAGE RATING	TIMES (X) ESTIMATED HOURS NORMALLY USED ANNUALLY	EQUALS (=) WATT HOURS
TOTAL WATT HOURS ►			
TOTAL TAXABLE KWH (Total Taxable Watt Hours ÷ 1,000 = TOTAL KWH) Enter in Section 3, Line B. ►			

DESCRIPTION OF EQUIPMENT	WATTAGE RATING	TIMES (X) ESTIMATED HOURS NORMALLY USED ANNUALLY	EQUALS (=) WATT HOURS
TOTAL WATT HOURS ►			
TOTAL EXEMPT KWH (Total Exempt Watt Hours ÷ 1,000 = TOTAL KWH) Enter in Section 3, Line C. ►			

ESTIMATED USAGE	KWH		PERCENTAGE
A. TOTAL ELECTRICITY USED (taken from suppliers bills)	A		100%
B. TAXABLE ELECTRICITY USED	B	(PART B, SECTION 1)	(B÷A)
C. EXEMPT ELECTRICITY USED	C	(A–B)	(C÷A)

SECTION 4. DETERMINATION OF EXEMPT AND TAXABLE PURCHASES

Column 1 is obtained from suppliers billings. (Include all meter billings.)
 Column 2 is obtained by multiplying Column 1 by the exempt percentage in Section 3.
 Column 3 is obtained by multiplying Column 1 by the taxable percentage in Section 3.

BILLING PERIOD BY MONTH	1. TOTAL BILLING EXCLUSIVE OF SALES TAX	2. BILLING PORTION ON WHICH SALES TAX IS DUE TAXABLE EQUIP.	3. BILLING PORTION FOR EXEMPT EQUIPMENT
JANUARY			
FEBRUARY			
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL FOR YEAR _____ \$		\$	\$

PART C — COST OF PRODUCTION

SECTION 1. TOTAL COST OF PRODUCTION

A. Direct Material		A	\$
B. Direct Labor		B	
C. Overhead Expenses			
1. Plant Equipment-Depreciation	C1		
2. Plant Equipment-Insurance	C2		
3. Plant Equipment-Taxes	C3		
4. Plant Building Rent or Depreciation	C4		
5. Compensation Insurance or Similar Cost	C5		
6. Indirect Labor	C6		
7. Utilities	C7		
8. List Other Expenses	C8		
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.....			
.....			
Total Overhead Expenses (Total C1–C8)		C	
D. Total Cost of Production (Total A, B and C)		D	\$

PART D – SUMMARY

1. Total cost of electrical energy used in operation (Part B, Section 4, Column 1) . . .	1	
2. Total cost of producing product in exempt operation (Part C, Line D)	2	
3. Total cost of electrical energy used directly in exempt operation (Part B, Section 4, Column 3)	3	
4. Total production costs less electrical energy used in production in exempt operation (Line 2 minus Line 3)	4	
5. Ten percent of Line 4 (Line 4 times .10)	5	
6. Percentage of electrical energy used in production to total cost of production exclusive of electrical energy so used (Line 3 divided by Line 4)	6	

If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state.
Under penalties of perjury, I declare that I have direct control, supervision or responsibility for completing this application.

SIGNATURE	TITLE	DATE
PRINT NAME	TITLE	

COMMENTS: